



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 9

COMMUNITY AMATEUR SPORTS CLUBS

Basic concepts

[^{F1}661A The location condition

- (1) A club meets the location condition for the purposes of section 658 if—
- (a) it is established in [^{F2}the United Kingdom]^{F3}..., and
 - (b) the facilities that it provides for eligible sports are all located in [^{F4}the United Kingdom^{F5}...].

^{F6}(2).....]

Textual Amendments

- F1** Ss. 661A-661C inserted (retrospective to 6.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 6 paras. 32, 35](#)
- F2** Words in s. 661A(1)(a) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), [regs. 1, 17\(9\)\(a\)\(i\)](#) (with [regs. 39-41](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)
- F3** Words in s. 661A(1)(a) omitted (with effect in accordance with s. 345(2)-(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 345\(1\)\(a\)\(i\)](#)
- F4** Words in s. 661A(1)(b) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), [regs. 1, 17\(9\)\(a\)\(ii\)](#) (with [regs. 39-41](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)
- F5** Words in s. 661A(1)(b) omitted (with effect in accordance with s. 345(2)-(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 345\(1\)\(a\)\(ii\)](#)

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 661A. (See end of Document for details)

F6 S. 661A(2) omitted (with effect in accordance with s. 345(2)-(6) of the amending Act) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **345(1)(b)**

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 661A.